

Client: **A135583 - Bear Hill Nursing Home**  
Engagement: **MDMC 2022 - Bear Hill Healthcare LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Realty TB**  
Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [1025.0] Cash &amp; Cash Equivalents</b>			
<b>Subgroup : None</b>			
1000	Cash-BH SNF Realty	4,503.00	5,415.33
<b>Subtotal : None</b>		<b>4,503.00</b>	<b>5,415.33</b>
<b>Total [1025.0] Cash &amp; Cash Equivalents</b>		<b>4,503.00</b>	<b>5,415.33</b>
<b>Group : [1130.0] Rent Receivable</b>			
<b>Subgroup : None</b>			
1500	Rent Receivable	104,000.00	204,000.00
<b>Subtotal : None</b>		<b>104,000.00</b>	<b>204,000.00</b>
<b>Total [1130.0] Rent Receivable</b>		<b>104,000.00</b>	<b>204,000.00</b>
<b>Group : [1311.0] Other Current Assets</b>			
<b>Subgroup : None</b>			
1050	Closing	46,400.00	46,400.00
1150	A/D Closing Costs	(3,480.00)	(2,320.00)
<b>Subtotal : None</b>		<b>42,920.00</b>	<b>44,080.00</b>
<b>Total [1311.0] Other Current Assets</b>		<b>42,920.00</b>	<b>44,080.00</b>
<b>Group : [1511.1] Land: Cost</b>			
<b>Subgroup : None</b>			
1070	Land	2,181,960.00	2,181,960.00
<b>Subtotal : None</b>		<b>2,181,960.00</b>	<b>2,181,960.00</b>
<b>Total [1511.1] Land: Cost</b>		<b>2,181,960.00</b>	<b>2,181,960.00</b>
<b>Group : [1521.1] Building: Cost</b>			
<b>Subgroup : None</b>			
1040	Building	12,318,040.00	12,318,040.00
<b>Subtotal : None</b>		<b>12,318,040.00</b>	<b>12,318,040.00</b>
<b>Total [1521.1] Building: Cost</b>		<b>12,318,040.00</b>	<b>12,318,040.00</b>
<b>Group : [1522.2] Building: Accum. Depr.</b>			
<b>Subgroup : None</b>			
1100	Accumulated Depreciation	(1,823,853.00)	(1,215,902.00)
<b>Subtotal : None</b>		<b>(1,823,853.00)</b>	<b>(1,215,902.00)</b>
<b>Total [1522.2] Building: Accum. Depr.</b>		<b>(1,823,853.00)</b>	<b>(1,215,902.00)</b>
<b>Group : [1651.1] Equipment: Cost</b>			
<b>Subgroup : None</b>			
1090	Furniture, Fxtures & Equipemnt	1,500,000.00	1,500,000.00
<b>Subtotal : None</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>
<b>Total [1651.1] Equipment: Cost</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>
<b>Group : [1975.1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
1060	Mortgage Costs	369,265.00	369,265.19
<b>Subtotal : None</b>		<b>369,265.00</b>	<b>369,265.19</b>
<b>Total [1975.1] Mortgage Acquisition Costs</b>		<b>369,265.00</b>	<b>369,265.19</b>
<b>Group : [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>			
<b>Subgroup : None</b>			
1160	A/A Mortgage Costs	(369,264.40)	(246,176.40)
<b>Subtotal : None</b>		<b>(369,264.40)</b>	<b>(246,176.40)</b>
<b>Total [1975.2] Accumulated Amort. of Mort. Acq. Costs</b>		<b>(369,264.40)</b>	<b>(246,176.40)</b>
<b>Group : [2030.0] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2100	Accrued Interet	(42,879.00)	(17,082.89)
2105	Accrued Interest Second Loan	(360,000.00)	(240,000.00)
2107	Accrued Member Loan Interest	(609,501.00)	(406,334.00)
<b>Subtotal : None</b>		<b>(1,012,380.00)</b>	<b>(663,416.89)</b>
<b>Total [2030.0] Accrued Expenses</b>		<b>(1,012,380.00)</b>	<b>(663,416.89)</b>

(607,951.00)

0.00

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Workpaper: **T:::02 - MCD REA-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [2310.0] Mortgages</b>			
<b>Subgroup : None</b>			
2000	Mortgage Payable	(13,184,000.00)	(13,184,000.00)
2010	Second Loan	(1,200,000.00)	(1,200,000.40)
<b>Subtotal : None</b>		<b>(14,384,000.00)</b>	<b>(14,384,000.40)</b>
<b>Total [2310.0] Mortgages</b>		<b>(14,384,000.00)</b>	<b>(14,384,000.40)</b>
<b>Group : [2330.0] Due Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
2905	Loan from Members	(1,500,000.00)	(1,500,000.00)
<b>Subtotal : None</b>		<b>(1,500,000.00)</b>	<b>(1,500,000.00)</b>
<b>Total [2330.0] Due Affiliates/Related Parties</b>		<b>(1,500,000.00)</b>	<b>(1,500,000.00)</b>
<b>Group : [2520.0] Capital (Sole, Part or LLC)</b>			
<b>Subgroup : None</b>			
2906	Equity	(531,665.00)	(531,665.19)
3000	Distributions	2,337,040.00	1,539,358.08
3010	Retained Earnings	379,042.00	215,970.91
<b>Subtotal : None</b>		<b>2,184,417.00</b>	<b>1,223,663.80</b>
<b>Total [2520.0] Capital (Sole, Part or LLC)</b>		<b>2,184,417.00</b>	<b>1,223,663.80</b>
<b>Group : [3510.1] Rental Income: Nursing Facility</b>			
<b>Subgroup : None</b>			
4000	Rent	(1,320,000.00)	(1,320,000.00)
4100	Rental Income-Insurance	(234,577.00)	(160,371.26)
4200	Rental Income-Real Estate Taxes	(184,118.00)	(120,482.73)
<b>Subtotal : None</b>		<b>(1,738,695.00)</b>	<b>(1,600,853.99)</b>
<b>Total [3510.1] Rental Income: Nursing Facility</b>		<b>(1,738,695.00)</b>	<b>(1,600,853.99)</b>
<b>Group : [9540.0] Real Estate Taxes</b>			
<b>Subgroup : None</b>			
5050	Real Estate Taxes	184,118.00	120,482.73
<b>Subtotal : None</b>		<b>184,118.00</b>	<b>120,482.73</b>
<b>Total [9540.0] Real Estate Taxes</b>		<b>184,118.00</b>	<b>120,482.73</b>
<b>Group : [9545.1] Long Term Interest:: Nursing Facilities</b>			
<b>Subgroup : None</b>			
5010	Interest Expense	628,193.00	414,044.53
5015	Second Loan Interest	120,000.00	120,000.00
5030	Interest Expense-Debt Issuance Cost	123,088.40	123,088.40
7050	Amortization Expense	1,160.00	1,160.00
<b>Subtotal : None</b>		<b>872,441.40</b>	<b>658,292.93</b>
<b>Total [9545.1] Long Term Interest:: Nursing Facilities</b>		<b>872,441.40</b>	<b>658,292.93</b>
<b>Group : [9550.0] Building Depreciation</b>			
<b>Subgroup : None</b>			
7000	Depreciations Expense	607,951.00	607,951.00
<b>Subtotal : None</b>		<b>607,951.00</b>	<b>607,951.00</b>
<b>Total [9550.0] Building Depreciation</b>		<b>607,951.00</b>	<b>607,951.00</b>
<b>Group : [9502.5] Other Operating Expenses</b>			
<b>Subgroup : None</b>			
5000	Bank Service Charge	1,234.00	437.44
5021	Accounting	7,580.00	12,068.00
5025	Member Loan Interest	203,167.00	203,167.00
5040	Insurance Expense	234,577.00	160,371.26
5060	Filing Fees	520.00	1,155.00
5070	Legal	11,499.00	0.00
<b>Subtotal : None</b>		<b>458,577.00</b>	<b>377,198.70</b>
<b>Total [9502.5] Other Operating Expenses</b>		<b>458,577.00</b>	<b>377,198.70</b>

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Account	Description	CAID	PP-1
		12/31/2022	12/31/2021
	Sum of Account Groups	0.00	0.00
	Net (Income) Loss	384,392.40	163,071.37

**Tickmarks**

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